

Alaska Department of Revenue
Tax Division
FY 04 Cigarette and Other Tobacco Products Summary

All data is updated monthly. Any changes from previous months data can be due to late filing, amended filings or departmental adjustments.
Report Date: 6/30/04

Cigarettes

<u>Category</u>	<u>Jun-03</u>	<u>Jul-03</u>	<u>Aug-03</u>	<u>Sep-03</u>	<u>Oct-03</u>	<u>Nov-03</u>	<u>Dec-03</u>	<u>Jan-04</u>	<u>Feb-04</u>	<u>Mar-04</u>	<u>Apr-04</u>	<u>May-04</u>	<u>Grand Total</u>
Total Cigarettes Purchased or Sold (See Note 1)	70,224,880	81,890,150	72,277,280	72,341,510	64,698,910	65,833,530	79,471,430	78,577,140	46,109,440				631,424,270
Less Military Sales (See Note 1)	68,200	63,600	65,600	133,500	265,200	121,800	138,600	169,400	184,400				1,210,300
Less Indian Sales	375,000	376,600	368,500	522,400	350,100	254,200	8,000	264,000	243,000				2,761,800
Less Other Credits	353,860	2,148,240	629,340	2,594,525	1,736,470	13,171	1,190,480	0	0				8,666,086
Net Taxable Volume	69,427,820	79,301,710	71,213,840	69,091,085	62,347,140	65,444,359	78,134,350	78,143,740	45,682,040	0	0	0	618,786,084
Tax Rate Per Cigarette	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05
Cigarette Tax Liability	\$3,471,391	\$3,965,086	\$3,560,692	\$3,454,554	\$3,117,357	\$3,272,218	\$3,906,718	\$3,907,187	\$2,284,102	\$0	\$0	\$0	\$30,939,304

Other Tobacco Products

Total Wholesale Value	\$899,454	\$905,957	\$871,043	\$916,846	\$707,421	\$663,446	\$634,825	\$673,549	\$591,821				\$6,864,361
Less Military Sales	1,268	2,054	1,586	1,047	4,198	2,447	2,430	3,413	4,538				\$22,981
Less Indian Sales	5,185	6,132	4,352	6,385	5,903	4,743	585	3,575	3,937				\$40,797
Less Other Credits	26,611	7,507	32,764	9,672	25,974	6,943	4,220	35,003	6,710				\$155,404
Taxable Wholesale Value	866,390	890,265	832,341	899,741	671,346	649,313	627,590	631,558	576,636	0	0	0	6,645,178
Tax Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
Other Tobacco Products Tax (OTP) Liability	\$649,792	\$667,698	\$624,255	\$674,805	\$503,509	\$486,985	\$470,693	\$473,668	\$432,477	\$0	\$0	\$0	\$4,983,884
Combined Cigarette and OTP Tax Liability	4,121,183	4,632,784	4,184,947	4,129,360	3,620,866	3,759,203	4,377,410	4,380,855	2,716,579	0	0	0	35,923,188
Less 0.4% Commission	(16,485)	(18,531)	(16,740)	(16,517)	(14,483)	(15,037)	(17,510)	(17,523)	(10,866)	0	0	0	(143,693)
Net Cigarette and OTP Tax	\$4,104,699	\$4,614,253	\$4,168,208	\$4,112,842	\$3,606,383	\$3,744,166	\$4,359,901	\$4,363,332	\$2,705,712	\$0	\$0	\$0	\$35,779,495

Note 1: Manufacturers direct military sales not included